

**CERTIFICATE**

To the Clerk of Norton County, State of Kansas

We, the undersigned, officers of

**Northwest Kansas Library System**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted

as the maximum expenditures for the various funds for the year 2015; and

(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

		Page No.	2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit for 2015		2			
Allocation of MVT, RVT, 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	75-2551	6	577,328	542,714	1.121
Employee Benefits	12-16,102	7	89,800	84,240	0.174
<b>Totals</b>		xxxxxxx	667,128	626,953	1.295
Budget Summary		8			
			Vote publication required?	No	

County Clerk's use only for November 1, 2014 - Final Assessed Valuation:			
County Name	Valuation	County Name	Valuation
Norton County	38,195,553	Trego County	60,218,856
Cheyenne County	34,305,863	Wallace County	34,864,130
Decatur County	32,646,184		
Gove County	12,863,680		
Logan County	57,145,895		
Sheridan County	44,418,821		
Sherman County	53,523,109		
Thomas County	65,748,638		483,930,729
Total Assessed Valuation	0		

Attest: Oct 27, 2014

*[Signature]*  
County Clerk



*[Signature]*  
Sharon DuBois, Chair

*[Signature]*  
Louella Kaiser, Treasurer

Governing Body

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 612,136
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 612,136

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+	3,068,387	
5. Increase in personal property for 2014:			
5a. Personal property 2014	+	11,599,234	
5b. Personal property 2013	-	14,496,616	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2014:		1,874,286	
7. Total valuation adjustment (sum of 4, 5c, 6)		4,942,673	
8. Total estimated valuation July, 1, 2014		482,619,791	
9. Total valuation less valuation adjustment (8 minus 7)		477,677,118	
10. Factor for increase (7 divided by 9)		0.01035	
11. Amount of increase (10 times 3)	+	\$ 6,334	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	618,470	
13. Debt service levy in this 2015 budget		0	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		618,470	
15. Consumer Price Index for all urban consumers for calendar year 2013		1.50%	
16. Consumer Price Index adjustment (3 times 15)	\$	9,182	
17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$	627,652	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17  
you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and  
attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Northwest Kansas Library System  
Norton County

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

2014 Budgeted Funds	Tax Levy Amount in 2013 Budget	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	534,417	30,462	1,168	6,120
Debt Service	0	0	0	0
Employee Benefits	77,719	3,868	148	777
	0	0	0	0
	0	0	0	0
Total	612,136	34,330	1,316	6,897

County Treas MVT Estimate 30,462

County Treas RVT Estimate 1,168

County Treas 16/20 M Vehicle Tax Estimate 6,120

MVT Factor 0.04976

RVT Factor 0.00191

16/20M Factor 0.01000

2015

Northwest Kansas Library System  
Norton County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2013</b>	<b>Current Amount for 2014</b>	<b>Proposed Amount for 2015</b>	<b>Transfers Authorized by Statute</b>
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.





Northwest Kansas Library System

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.9%			0
Amount of 2014 Ad Valorem Tax			0

Adopted Budget <b>Employee Benefits</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	5,428	7,899	1,518
Receipts:			
Ad Valorem Tax	59,972	76,942	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax		120	
Motor Vehicle Tax		2,926	3,868
Recreational Vehicle Tax		60	148

16/20M Vehicle Tax		655	777
Abatements		-283	
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>59,972</b>	<b>80,419</b>	<b>4,793</b>
<b>Resources Available:</b>	<b>65,400</b>	<b>88,318</b>	<b>6,311</b>
Expenditures:			
Employee Benefits	57,501	86,800	89,800
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>57,501</b>	<b>86,800</b>	<b>89,800</b>
Unencumbered Cash Balance Dec 31	7,899	1,518	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	61,000	86,800	89,800
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			89,800
Tax Required			83,489
Delinquent Comp Rate:	0.9%		751
Amount of 2014 Ad Valorem Tax			84,240



Norton County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.9%		0
Amount of 2014 Ad Valorem Tax			0

Adopted Budget

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.9%		0
Amount of 2014 Ad Valorem Tax			0

Northwest Kansas Library System

2015

**2015 Neighborhood Revitalization Rebate**

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General			
Debt Service			
Employee Benefits			
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2014 July 1 Valuation: 482,619,791

Valuation Factor: 482,619.791

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

**Note: All amounts are to be entered in as whole numbers only.**

<b>From the County Clerks 2015 Budget Information:</b>						
County Name	Assessed Valuation for 2014:	New Improvements for 2014:	Personal Property excluding oil, gas, and mobile homes- 2014:	Property that has changed in use for 2014:	Personal Property excluding oil, gas, and mobile homes- 2013:	November 1 Abstract for 2013:
Norton County	38,082,214	310,490	1,534,557	0	1,832,977	35,079,597
Cheyenne County	34,305,863	151,264	692,465	0	693,760	29,865,288
Decatur County	32,181,970	252,381	1,137,427	168,635	1,401,337	30,821,960
Gove County	63,332,206	486,368	908,131	0	1,082,305	49,815,276
Logan County	57,169,265	167,897	646,463	69,919	744,356	53,023,571
Sheridan County	44,421,607	406,512	1,076,860	48,717	1,616,081	38,882,261
Sherman County	51,595,022	344,269	2,041,392	213,879	2,459,332	47,102,945
Thomas County	66,292,925	489,779	2,296,199	1,190,477	2,859,530	58,517,298
Trego County	60,286,109	292,971	797,766	0	1,290,525	47,926,411
Wallace County	34,952,610	166,456	467,974	182,659	516,413	32,052,654
0						
0						
0						
0						
0						
0						
Totals	482,619,791	3,068,387	11,599,234	1,874,286	14,496,616	423,087,261

Neighborhood Revitalization - 2015:

Actual Tax Rates for the 2014 Budget:

<b><u>Fund</u></b>	<b><u>Rate</u></b>
General	1.264
Debt Service	
Employee Benefits	0.184
0	
0	
Total	1.448

**From the County Treasurer's Budget Information - Budget Year Estimates 2015:**

County's Name	Motor Vehicle Tax Estimate:	Recreational Vehicle Tax Estimate:	16\20 M Vehicle Tax Estimate:
Norton County	2,890	96	1,016
Cheyenne County	3,017	88	308
Decatur County	2,129	109	856
Gove County	2,171	87	292
Logan County	2,134	62	244

Sheridan County	3,814	75	923
Sherman County	4,085	56	805
Thomas County	5,244	223	785
Trego County	2,859	338	589
Wallace County	2,120	34	302
0			
0			
0			
0			
0			
0			
Total Vehicle Tax Estimates	30,462	1,168	6,120

LAVTR

Computation of Delinquency 2012 Tax Uncollected and 2013 Ad Valorem Levied		
Delinquency Rate: County's Name	Amount Uncollected	Amount Levied
Norton County		
Cheyenne County		
Decatur County		
Gove County		
Logan County		
Sheridan County		
Sherman County		
Thomas County		
Trego County		
Wallace County		
0		
0		
0		
0		
0		
0		
Total	0	0

Average Delinquency %

0.0%

Delinquency % used in this budget will be shown on all fund pages with a tax levy\*\*

0.9%

\*\*Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

**From the 2013 Budget Certificate Page**

Funds	2013 Expenditure Amounts Budget Authority
General	495,792
Debt Service	
Employee Benefits	61,000
0	
0	
0	
0	

Note: If the 2013 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District

2015

The governing body of  
**Northwest Kansas Library System**  
**Norton County**

will meet on August 18, 2014 at 3:00 PM at Pioneer Memorial Library, Colby, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Northwest Kansas Library System, Norton, Kansas and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	492,227	1.094	573,228	1.264	577,328	542,714	1.125
Debt Service							
Employee Benefits	57,501	0.140	86,800	0.184	89,800	84,240	0.175
Totals	549,728	1.234	660,028	1.448	667,128	626,953	1.300
Less: Transfers	0		0		0		
Net Expenditures	549,728		660,028		667,128		
Total Tax Levied	510,165		612,136		xxxxxxxxxxxxxx		
Assessed Valuation	413,680,552		423,087,261		482,619,791		

### Outstanding Indebtedness,

	2012	2013	2014
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

George Seamon  
Director

# Proof of Publication

State of Kansas  
Norton County

Marcia J. Shelton of lawful

age being duly sworn upon oath, stats that he/she is the designated representative of The Norton Telegram.

THAT said newspaper has been published at least one hundred (100) times a year and has been so published for at least one year prior to the first publication of attached notice.

That said paper has general paid circulation in Norton County, Kansas and is NOT a trade, religious or fraternal publication and has been published in Norton County Kansas.

That ATTACHED was published on the following dates in a regular issue of said newspaper.

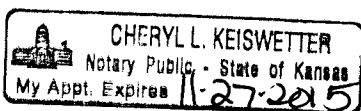
1st  
publication was made on 5th day of August 2014  
2nd  
publication was made on \_\_\_\_\_ day of \_\_\_\_\_ 2014  
3rd  
publication was made on \_\_\_\_\_ day of \_\_\_\_\_ 2014  
4th  
publication was made on \_\_\_\_\_ day of \_\_\_\_\_ 2014  
5th  
publication was made on \_\_\_\_\_ day of \_\_\_\_\_ 2014

10.55 " Publication fee \$ 68.78  
Original affidavit of 1st Publication \$ \_\_\_\_\_  
Email proof of 1st run \$ \_\_\_\_\_  
Additional original affidavit \$ \_\_\_\_\_  
Additional copies of affidavit \$ \_\_\_\_\_  
Additional tear sheets \$ \_\_\_\_\_  
Copies of complete Newspaper \$ \_\_\_\_\_

Total Publication Fees \$ 68.78

(SIGN) Marcia J. Shelton

Witness my hand this 25th day of August 2014  
SUBSCRIBED and Sworn to before me this 25th day of August 2014, State of Kansas, County of Norton



## NOTICE OF BUDGET HEARING

The governing body of  
**Northwest Kansas Library System**  
Norton County

will meet on August 18, 2014 at 3:00 PM at Pioneer Memorial Library, Colby, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Northwest Kansas Library System, Norton, Kansas and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax Estimate Tax Rate*
General	492,227	1.094	573,228	1.264	577,328	542,714 1.125
Employee Benefits	57,501	0.140	86,800	0.184	89,800	84,240 0.175
Totals	549,728	1.234	660,028	1.448	667,128	626,953 1.300
Less: Transfers	0		0		0	
Net Expenditures	549,728		660,028		667,128	
Total Tax Levied	510,165		612,136		xxxxxxx	
Assessed Valuation	413,680,552		423,087,261		482,619,791	

\*Tax rates are expressed in mills.

George Seamon  
Director

Published in The Goodland Star-News on Tuesday, August 5, 2014.